

tax, and paid into the State Treasurer; and placed to the credit of such city for the payment of said bonds and interest, and shall be paid to the persons entitled thereto upon the warrants drawn by the State Auditor, as shown by the bonds registered in his office, and when so paid the bonds and interest coupons shall be cancelled by the State Auditor, and returned by him to the Treasurer of the City issuing the same, who shall receipt to him therefor.

Payment by  
State Audi-  
tor.

Publication.

SEC. 9. This Act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader newspapers published at Des Moines, Iowa.

Approved March 25, 1890.

I hereby certify that the foregoing act was published in the *Iowa State Register* March 28th and in the *Des Moines Leader* March 29th 1890.

FRANK D. JACKSON, *Secretary of State.*

## CHAPTER 5.

### SPECIAL TAX FOR GRADING STREETS.

S. F. 277. AN ACT Authorizing, in certain cities, a special tax for the grading of streets.

*Be it enacted by the General Assembly of the State of Iowa:*

Levy of ad-  
ditional tax  
to create  
street grad-  
ing fund.

SECTION 1. That all cities of the first class incorporated under the general incorporation laws of the State of Iowa, whose population according to the census of 1875 was not less than Nineteen Thousand, are hereby authorized to levy in addition to the taxes which they are now empowered to levy, a special tax not exceeding three mills on the dollar on the assessed valuation of all the property in said City for the purpose of creating a fund for the grading of streets, and known as the grading fund.

Use restricted

SEC. 2. The money raised by the tax hereby authorized to be levied shall not be used for any other purpose than that hereby contemplated.

May antici-  
pate tax and  
borrow.

SEC. 3. It shall be competent for any city authorized by this act to levy such tax, to anticipate the collection thereof by borrowing money and pledging such tax for a period of not more than five years, and no tax shall be pledged until the expiration of said period whether levied or not, for the payment of the money so borrowed.

**SEC. 4.** This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines Iowa.

Approved April 10, 1890.

I hereby certify that the foregoing act was published in the *Iowa State Register* April 16, and in the *Des Moines Leader* April 15, 1890.

FRANK D. JACKSON, *Secretary of State.*

## CHAPTER 6.

### CHANGE OF WATER COURSE THROUGH CITIES.

**AN ACT** authorizing cities to deepen, widen, straighter, wall-up, cover, fill, alter, change or divert from its natural channel, and to conduct the same in artificial channels or into or through covered drains or sewers, to be constructed for the purpose, any water course or any part thereof, within the corporate limits of said cities, and to provide the manner in which the same shall be done, and to authorize the levy and collection of special tax, and the levy and collection of special assessments to defray the cost and expenses thereof. S. F. 144.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1.** That any city of the first class, of the state of Iowa, organized as such under the general corporation laws since the 1st day of January, A. D. 1885, shall have power to deepen, widen, straighten, wall-up, fill-up, cover, alter or change the channel of any water course, or any part thereof, flowing through the corporate limits of said city. Also to build and construct artificial channels, covered drains or sewers sufficient to carry the water theretofore flowing in any such water course, and to divert any such water course from its natural bed, channel or course, and to conduct the same into or through any such artificial channel, covered drain or sewer so constructed, and to fill up the channel of any such water course, the waters of which have been so diverted and changed. Power to deepen, widen straighten or change granted.

**SEC. 2.** When any such city shall desire to avail itself of the powers hereinbefore granted, and the city council shall determine by resolution or otherwise to exercise any of such powers, they shall direct the city engineer to make the proper plans and specifications for the doing of such work and to prepare an estimate of the cost thereof. City engineer directed to make plans and specifications.

**SEC. 3.** If said council on further examination and consideration of said plans and specifications, and of the expenses necessary to be incurred therein, shall still deem it advisable Special election may be called.